FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dagoberto Rodriguez
DOCKET NO.: 25-00893.001-R-1
PARCEL NO.: 04-21-306-007

The parties of record before the Property Tax Appeal Board are Dagoberto Rodriguez, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$8,788
IMPR.:	$56,858
TOTAL:	$65,646

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of wood siding exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1989 and is 36 years old. The property features a full basement and one bathroom. The property has an approximately 7,250 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends both assessment inequity concerning both the improvement and the land assessment along with overvaluation as the two bases of the appeal. In support of these arguments, the appellant submitted a letter explaining the appeal, numerous photographs, and multiple grid analyses depicting a total of five comparable properties with both equity and sales data.[1]

[1] The grid presentation included both handwritten and computer-generated grids on the same properties.

As part of the letter, the appellant explained that he had concerns regarding the Lake County appeal process, since there was no evidence that the Lake County Board of Review received our response to the evidence submitted by the Zion Assessor dated November 12, 2025. The appellant submitted copies of paperwork regarding these issues, as well as copies of the appellant's comparables and the assessor's comparables submitted to the Lake County Board of Review.

The five comparables have the same assessment neighborhood code as the subject and are located within .83 of a mile from the subject property. The appellant's land inequity argument depicts the five comparable parcels range in size from 6,010 to 10,980 square feet of land area. The comparables have land assessments of $0.93 and $1.21 per square foot of land area. The subject has a land assessment of $1.21 per square foot of land area. Only comparable #2 has a land assessment of $0.93 per square foot land area, whereas the four remaining comparables have land assessment of $1.21 per square foot land area. Based on this evidence, the appellant requested a reduced land assessment of $5,999 or $0.83 per square foot of land area.

The five comparables are improved with one-story, ranch-style or conventional dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,073 to 1,472 square feet of living area. The dwellings were built from 1965 to 1988. Each dwelling has a full basement and either 1, 2 or 3 bathrooms. Three comparables have central air conditioning and three comparables each have a garage ranging in size from 528 to 576 square feet of building area. The comparables have improvement assessments ranging from $28,108 to $69,741 or from $26.03 to $59.30 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $26,664 or $22.67 per square foot of living area.

With respect to the appellant's overvaluation argument, the appellant reported that the five comparable properties sold from March 2014 to February 2025 for prices ranging from $44,900 to $285,900 or from $41.57 to $243.11 per square foot of living area, including land. The appellant's letter also disclosed that the appellant's comparable #1 originally sold in July 2024 for $130,000 and resold in December 2024 after it was remodeled, as depicted in the Lake County, IL Property Tax Information printouts included with the submission. Based on this evidence, the appellant requested a total reduced assessment of $32,663, which would reflect a market value of approximately $97,999 or $83.33 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $65,646. The subject property has a land assessment of $8,788 or $1.21 per square foot of land area and an improvement assessment of $56,858 or $48.35 per square foot of living area. The subject's total assessment reflects a market value of $196,958 or $167.48 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. The board of review further disclosed that the township's general assessment period began in 2023 and a township equalization factor of 1.0995 was applied to all non-farm properties in Zion Township for the 2025 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within 0.80 of a mile from the subject. The board of review's comparable #1 is the

same property as the appellant's comparable #1. The parcels range in size from 6,815 to 13,932 square feet of land area and are improved with one-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,073 to 1,232 square feet of living area. The dwellings range in age from 37 to 61 years old. Each dwelling has a basement and either 1, 1 ½ or 2 bathrooms. Three comparables have central air conditioning and three comparables each have a garage ranging in size from 572 to 780 square feet of building area. The comparables have land assessments of $0.75 and $1.21 per square foot of land area. The comparables have improvement assessments ranging from $47,958 to $66,303 or from $44.70 to $56.38 per square foot of living area. The comparables sold from March to December 2024 for prices ranging from $220,000 to $285,900 or from $184.25 to $243.11 per square foot of living area, including land.

In rebuttal, the appellant argues that the county's comparables #1 and #2 are fully modified, with modern open concept layouts completed during renovations. The appellant pointed out differences between the comparables and the subject in garage amenity, basement finish, bathroom count and outside improvements. The appellant also argued that the county chose comparables that had been rehabilitated, unlike the subject which remains in its standard, un-renovated 1989 condition. The appellant noted that comparable #1 had sold in July 2024 for $130,000 and comparables #3 and #4 had sold in 2023 for prices of $120,000 and $147,000 respectively, prior to being flipped. Based on the foregoing, the appellant requested a reduction in the subject's assessment to reflect a market value of $110,000.

Conclusion of Law

In part, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

In the alternative, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The record contains eight comparable properties for the Board's consideration, as one comparable is common to both parties. The appellant's comparable #1 was reported to have sold twice. With respect to the appellant's overvaluation argument, the Board has given less weight to the appellant's comparables #3 and #5, as well as board of review comparable #2 which are less similar to the subject dwelling in age or size than other comparables in the record. Moreover, the appellant's comparable #5 has a sale date that occurred in 2014, less proximate to the January 1, 2025 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #4, along with board of review comparables #1, #3 and #4, which includes the parties' common

comparable, and where the appellant's comparable #1 sold twice. The Board finds the six sales occurred more proximate to the lien date at issue and the comparables are overall more similar to the subject in dwelling size, design and age. However, the comparables have varying degrees of similarity when compared to the subject in site size and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have sale dates that occurred from March to December 2024 for prices ranging from $80,000 to $285,900 or from $68.03 to $243.11 per square foot of living area, including land. The subject's assessment reflects a market value of $196,958 or $167.48 per square foot of living area, including land, which falls within the range established by the six sales of the five best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not justified.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, along with board of review comparables #1, #3 and #4, which includes the common comparable. The Board finds these comparables are overall more similar to the subject in dwelling size, design and age. However, the comparables have varying degrees of similarity when compared to the subject in features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these five comparables have improvement assessments that range from $47,958 to $69,741 or from $44.70 to $59.30 per square foot of living area. The subject property has an improvement assessment of $56,858 or $48.35 per square foot of living area, which falls within the range established by the best equity comparables in the record. The appellant also challenged the land assessment and the Board finds the best land assessment equity comparables in terms of size are the appellant's comparables #1, #3, #4 and #5, as well as board of review comparables #1, #3 and #4, which includes the common comparable. These six properties have land assessments of $1.21 per square foot of land area. The subject has a land assessment of $1.21 per square foot of land area which is equal to the best land assessment equity comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement and/or land was inequitably assessed and a reduction in the subject's assessment is not justified.

For the foregoing reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, some of the appellant's arguments focused on the events and evidence that occurred between himself and the Lake County assessment officials. The Board gave no consideration to these arguments.

The Property Tax Appeal Board is not bound by the Lake County Board of Review's decision, as appeals before this Board are de novo proceedings. Section 1910.50(a) of the rules of the Property Tax Appeal Board states in relevant part:

> All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not

specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. (86 Ill. Admin. Code, §1910.50)

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 17, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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